

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 19.333

the same marks as the package from which the wine was transferred.

(26 U.S.C. 5201)

### RULES FOR MINGLING OR BLENDING SPIRITS

#### § 19.326 Mingling or blending of spirits for further storage.

A proprietor may mingle or blend spirits in the storage account according to the following rules:

(a) Spirits distilled at 190° or more of proof, whether or not later reduced, may be mingled in storage.

(b) Domestic spirits distilled at less than 190° of proof may be mingled for withdrawal or further storage if the spirits:

(1) Are of the same kind; and

(2) Were produced in the same State.

(c) Imported spirits distilled at less than 190° of proof may be mingled for withdrawal or further storage if the spirits:

(1) Are of the same kind;

(2) Were produced in the same foreign country; and

(3) Were treated, blended, or compounded in the same foreign country and the U.S. import duty was paid at the same rate.

(d) Imported spirits distilled at less than 190° of proof that are recognized as distinctive products under part 5 of this chapter may be mingled for withdrawal or further storage if the spirits:

(1) Are of the same kind;

(2) Were produced by the same proprietor in the same foreign country; and

(3) Were treated, blended, or compounded by the same proprietor in the same foreign country and the U.S. import duty was paid at the same rate.

(e) Fruit brandies distilled from the same kind of fruit at not more than 170° of proof may, for the sole purpose of perfecting such brandies according to commercial standards, be blended with each other, or with any blend of such fruit brandies in storage. Rums may, for the sole purpose of perfecting them according to commercial standards, be blended with each other, or with any blend of rums.

(f) Packaging after mingling or blending must be done under the provisions of § 19.324. The mingled or blended spirits may be returned to the pack-

ages from which they were dumped, or as many of the packages as needed.

(26 U.S.C. 5201, 5214)

#### § 19.327 Packages dumped for mingling.

A proprietor must examine each package of spirits to be dumped for mingling. If any package bears evidence of loss due to theft or unauthorized voluntary destruction, the proprietor must notify the appropriate TTB officer before dumping the package. Mingled spirits must be recorded on the tank record required by §§ 19.592 and 19.593, as appropriate.

(26 U.S.C. 5201)

#### § 19.328 Determining age of mingled spirits.

When spirits are mingled, the age of the spirits for the entire lot will be the age of the youngest spirits contained in the lot.

(26 U.S.C. 5201)

#### § 19.329 Mingled spirits or wines held in tanks.

When wines or spirits of less than 190° of proof are mingled in a tank, the proprietor must gauge the spirits or wines in the tank and record the mingling gauge on the tank record prescribed in § 19.592.

(26 U.S.C. 5201)

### USE OF OAK CHIPS AND CARAMEL

#### § 19.331 Use of oak chips in spirits and caramel in brandy and rum.

A proprietor may add oak chips that have not been treated with any chemical to packages of spirits. The proprietor must note the use of oak chips on all transaction records. A proprietor may add caramel that has no material sweetening properties to rum or brandy stored in packages or tanks.

(26 U.S.C. 5201)

### STORAGE INVENTORIES

#### § 19.333 Physical inventories.

A proprietor must take a physical inventory of all spirits and wines held in the storage account in tanks and other containers (except packages) at the